

# CMS Manual System

## Pub 100-06 Medicare Financial Management

Transmittal 72

Department of Health &  
Human Services

Centers for Medicare &  
Medicaid Services

Date: JULY 29, 2005

Change Request 3963

**SUBJECT: Claims Accounts Receivable Update**

**I. SUMMARY OF CHANGES:** CR 2436, Intermediary Claims Accounts Receivable (A/R) was effective July 1, 2003, but full implementation was postponed with Joint Signature Memo dated October 2, 2003, until standard system changes could be completed to allow full implementation. This CR revises and clarifies the instructions.

**NEW/REVISED MATERIAL :**

**EFFECTIVE DATE : \*January 01, 2006**

**IMPLEMENTATION DATE : January 03, 2006**

*Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.*

**II. CHANGES IN MANUAL INSTRUCTIONS:** (N/A if manual is not updated)

R = REVISED, N = NEW, D = DELETED – *Only One Per Row.*

R/N/D	Chapter / Section / SubSection / Title
R	4/70/7.3/ Intermediary Claims Accounts Receivable (A/R)
R	4/70/15.2/ Financial Reporting for Intermediary Claims Accounts Receivable (A/R)

**III. FUNDING:**

No additional funding will be provided by CMS; Contractor activities are to be carried out within their FY 2006 operating budgets.

**IV. ATTACHMENTS:**

Business Requirements  
Manual Instruction

*\*Unless otherwise specified, the effective date is the date of service.*

# Attachment - Business Requirements

Pub. 100-06	Transmittal: 72	Date: July 29, 2005	Change Request 3963
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**SUBJECT: Claims Accounts Receivable Update**

## I. GENERAL INFORMATION

### A. Background:

CR 2436, Intermediary Claims Accounts Receivable (A/R), was effective July 1, 2003. Due to delays in shared system changes needed to implement this CR, the CMS issued a Joint Signature Memo (JSM) dated October 2, 2003, which modified full implementation of the CR instructions. This revision provides clarification for these instructions and supercedes the JSM.

### B. Policy: Debt Collection Improvement Act of 1996

## II. BUSINESS REQUIREMENTS

*"Shall" denotes a mandatory requirement*

*"Should" denotes an optional requirement*

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.1	<p>Fiscal intermediaries shall demand claims A/R in accordance with these instructions.</p> <p>Claims A/R for an individual provider with an aggregate principal balance greater than or equal to \$25 and less than 10 years old, and where no recoupment has occurred in the past 60 days, shall be validated and intermediaries shall send an initial demand letter for the outstanding amount of the Claims A/R balance. The demand letter shall have a determination date equal to the date of the demand letter.</p>	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.2	<p>The letter shall explain the reason for the overpayment, provide the debtor with the opportunity to repay the debt, and explain that interest shall begin to accrue if the debt is not paid in full within 30 days. The letter shall provide the debtor with appeal rights and contain all provisions of a standard initial demand letter. The letter shall also contain language that explains how the overpayment was determined and that the claims A/R has been outstanding as an adjustment, with no recoupment activity in the last 60 days. Intermediaries shall include the date(s) of the remittance advice and original amount(s) of the claims A/R. Consistent with other instructions for demanding overpayments, the initial demand letter shall be issued within seven days of the intermediary determining that there has been no recoupment activity in the past 60 days.</p> <p>During the first thirty days after initial implementation of this instruction, intermediary shall have an additional thirty days to send the initial demand letter to accommodate the backlog.</p>	X	X			X				
3963.3	<p>If the initial demand letter is returned as undeliverable, the intermediary shall attempt to locate a valid address. If a valid address is found, or it is determined that there was a change of ownership, the intermediary shall send the demand letter to the valid address/owner.</p>	X	X			X				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.4	If a current address cannot be located, send the Debt Collection Improvement Act of 1996 (DCIA) intent to refer letter (IRL), and follow established debt referral procedures as outlined in CR 1683 or Chapter 4, Section 70 of the Financial Management Manual. If the initial demand letter is not returned undeliverable, the intermediary shall follow established debt collection procedures, similar to other accounts receivable overpayments as outlined in chapter 3, sections 20 and 40, with the exception that withhold does not stop for claims A/R for fifteen days from the initial demand letter. The claims A/R debt collection process shall include sending the DCIA IRL if the overpayment is not recouped. The DCIA IRL shall be sent no later than 120 days from the date of the initial demand letter.	x	x			x				
3963.5	Each demanded claim A/R shall be considered a separate identifiable debt and shall not be aggregated with other demanded claim A/R.	x	x			x				
3963.6	If the intermediary has knowledge that the letter to a debtor shall be returned undeliverable, based on prior attempts to contact the debtor, and where the intermediary cannot obtain a current address, the initial demand letter may be expanded to include the DCIA intent to refer language. The intermediary shall send the initial demand letter with the DCIA intent to refer language and follow established debt referral procedures. The date of the initial demand letter shall be the determination date for aging, interest accrual and DCIA referral purposes.	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.7	Claims A/R that are outstanding, but have not yet been demanded due to the fact that they have not met the timeframe for issuing an initial demand letter or do not meet the dollar threshold for being demanded shall be considered in cost report settlements. Intermediaries shall review and include all outstanding undemanded claims A/R in the settlement process. Claims A/R that have been demanded, in accordance with these instructions, shall not be included in the cost report settlement process, as these are now considered as separate receivables.	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.8	If the intermediary determines that the provider has filed bankruptcy, established procedures regarding bankruptcy in Chapter 3, Section 140 shall be followed, including administrative freezes on recoupment, exemption to DCIA, and issuance of letters regarding the overpayment. This instruction does not change any of the procedures to be followed for bankrupt providers.	x	x			x				
3963.9	Intermediaries shall be able to identify and separate the claims A/R that have been demanded from those claims A/R that have not been demanded. The date of the initial demand letter shall become the new determination date for aging purposes and the financial reporting of the receivable in Line 2a. New Receivables on the H751, Status of Accounts Receivable, report. The date of the initial demand letter shall be the determination date for interest accrual, delinquency determination and referral to Treasury. The demanded claims A/R shall be reported as delinquent in Section B, Delinquent Receivables, if payment is not received within 30 days after the date of the initial demand letter. The accrual of interest shall begin on the 31st day, and shall be charged from the date of the initial demand letter.	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.10	The balance of all Claims A/R (demanded and not demanded), in accordance with this instruction, shall be recorded on CMS Form H750 on the line "Claims Accounts Receivable."	x	x			x				
3963.11	The balance of Claims A/R established during the current fiscal year that have not been demanded shall be reported on Form CMS-751, Line 2a, New Receivables. These receivables should not be aged. The outstanding balance of Claims A/R not demanded shall be reported in the Not Delinquent category of Section B, Form CMS-751. Claims A/R that have been demanded shall be reported in the appropriate aging category of Section B, Form CMS-751. These demanded Claims A/R shall accrue interest and age consistent with the intermediaries’ other types of overpayments.	x	x			x				
3963.12	Once demanded, the intermediaries’ shared system must follow all debt collection and financial reporting requirements of demanded receivables.	x	x			x				



Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.13	<p>To identify and address the current inventory of outstanding intermediary claims A/R and to identify, on an ongoing basis, claims A/R to be demanded or recommended for termination of collection action and write-off closed, intermediaries’ shared system shall be able to separately identify the following:</p> <ul style="list-style-type: none"><li>• Claims A/R, of any amount, regardless of age, that cannot be validated.</li><li>• Claims A/R, for an individual provider, totaling less than \$25 for the aggregated principal balance, where no adjustment/recoupment has occurred in the past 60 days.</li><li>• Claims A/R for an individual provider, greater than 10 years old, regardless of amount.</li><li>• Claims A/R, for an individual provider, with an aggregate principal balance greater than or equal to \$25, which is less than 10 years old, and no adjustment/recoupment has occurred in the past 60 days.</li><li>•</li></ul>	x	x			x				
3963.14	<p>After these separations are made, the following procedures shall be followed:</p> <p>For Recommendation of Write-Off (Termination of Collection Action):</p> <p>When recommending write-off (termination of collection action), intermediaries shall follow instructions as outlined in the overpayment section of this manual, which begins at Section 100, or contact their regional office (RO) for guidance.</p>	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	<ul style="list-style-type: none"><li>Claims A/R for an individual provider, totaling less than \$25 for the aggregated principal balance, where no recoupment has occurred in the past 60 days, should be recommended for termination of collection action and write-off closed. A listing should be forwarded to the RO which contains the following information:<ul style="list-style-type: none"><li>Provider number;</li><li>Provider name;</li><li>Amount of claims A/R being requested for termination of collection action and write-off closed;</li><li>Date of claims A/R;</li><li>Date of last activity; and</li><li>Reason for requesting/recommending termination of collection action and write-off closed.</li></ul></li><li>Claims A/R, of any amount, regardless of age that cannot be validated, should be recommended for termination of collection action and write-off closed. This could include claims A/R received as a result of a Medicare contractor transition where no remittance advices are available, and other claims A/R where no remittance advice is available to support the balances. The intermediary shall make a concerted effort to validate the claims A/R before selecting this option. A listing of this claims A/R shall be forwarded to the RO</li></ul>									

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	<p>for approval. The list should contain the same information as above, with the reason for termination of collection action and write-off recommendation that provides reasonable evidence to substantiate that the claim is no longer available.</p> <ul style="list-style-type: none"><li>• Claims A/R for an individual provider greater than 10 years old, regardless of amount, shall be recommended and submitted to the RO for termination of collection action and write-off closed.</li></ul> <p>Intermediaries shall submit, at least quarterly, recommendations for write-off and termination of collection action of outstanding claims A/R meeting the above criteria. Requests shall be submitted to the RO no later than 30 days after the end of each calendar quarter. ROs shall have 30 days after receipt of the request to respond, except for cases exceeding the RO’ delegated authority. For those cases exceeding the RO authority, the RO shall forward the case to CO with the RO’s recommendation, within 30 days of receipt of the contractor’s request.</p>									

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
3963.15	<p>For issuing an initial demand letter:</p> <p>This instruction supercedes any other instructions for issuing demand letters for claims A/R, including those found in FMM Section 130. These instructions, however, do not apply to medical review and fraud overpayments. Claims A/R that are demanded shall age and accrue interest and the aging and interest accrual shall be reported in accordance with chapter 5, section 200.</p> <p>Claims A/R for an individual provider with an aggregate principal balance greater than or equal to \$25 and less than 10 years old, and where no recoupment has occurred in the past 60 days, shall be validated and intermediaries shall send an initial demand letter for the outstanding amount claim A/R balance. The demand letter shall have a determination date equal to the date of the demand letter. In accordance with the intermediary’s established demand process, the provider shall have 15 days to respond to the demand letter. In addition, the demand letter shall contain the following:</p> <ul style="list-style-type: none"><li>○ The letter shall explain the reason for the overpayment, provide the debtor with the opportunity to repay the debt, and explain that interest shall begin to accrue if the debt is not paid in full within 30 days. The letter shall provide the debtor with appeal rights and contain all provisions of a standard initial demand letter. The letter shall also contain language that</li></ul>	x	x			x				

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	<p>explains how the overpayment was determined and that the claims A/R has been outstanding as an adjustment, with no recoupment activity in the last 60 days. Intermediaries shall include the date(s) of the remittance advice and original amount(s) of the claims A/R.</p> <ul style="list-style-type: none"><li>○ If the initial demand letter is returned as undeliverable, the intermediary shall attempt to locate a valid address. If a valid address is found, or it is determined that there was a change of ownership, the intermediary shall send the demand letter to the valid address/owner.</li><li>○ If a current address cannot be located, the intermediary shall send the Debt Collection Improvement Act of 1996 (DCIA) intent to refer letter (IRL), and follow established debt referral procedures.</li><li>○ If the initial demand letter is not returned undeliverable, the intermediary shall follow established debt collection procedures similar to other accounts receivable overpayments as outlined in chapter 3, sections 20 and 40, with the exception that withhold does not stop for claims A/R for fifteen days from the initial</li></ul>									

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	<p>demand letter. The claims A/R debt collection process shall include sending the DCIA IRL if the overpayment is not recouped. The DCIA IRL shall be sent no later than 120 days from the date of the initial demand letter.</p> <ul style="list-style-type: none"><li>Each demanded claim A/R shall be considered a separate identifiable debt and shall not be aggregated with other demanded claim A/R.</li><li>The contractors’ shared system must be able to properly report these claims A/R in accordance with financial reporting requirements outlined in Pub. 100-6, Chapter 5, Sections 200 through 400.</li></ul>									

## II. PROVIDER EDUCATION

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	None.									

## IV. SUPPORTING INFORMATION AND POSSIBLE DESIGN CONSIDERATIONS

### A. Other Instructions:

<b>X-Ref Requirement #</b>	<b>Instructions</b>

**B. Design Considerations:**

<b>X-Ref Requirement #</b>	<b>Recommendation for Medicare System Requirements</b>

**C. Interfaces:**

**D. Contractor Financial Reporting /Workload Impact:**

**E. Dependencies:**

**F. Testing Considerations:**

**V. SCHEDULE, CONTACTS, AND FUNDING**

<b>Effective Date*:</b> January 01, 2006 <b>Implementation Date:</b> January 03, 2006 <b>Pre-Implementation Contact(s):</b> D. Parzynski, 410-786-5435, Deborah.parzynski@cms.hhs.gov <b>Post-Implementation Contact(s):</b> D. Parzynski, 410-786-5435, Deborah.parzynski@cms.hhs.gov	<b>No additional funding will be provided by CMS; Contractor activities are to be carried out within their FY 2006 operating budgets.</b>
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**\*Unless otherwise specified, the effective date is the date of service.**

### **70.7.3 - Intermediary Claims Accounts Receivable (A/R)**

*(Rev. 72, Issued: 07-29-05; Effective: 01-01-06; Implementation: 01-03-06)*

Intermediary claims A/R arises from adjustments in the intermediary's claim processing systems (this type of adjustment may also be referred to as a carryover adjustment). The adjustments may be the result of duplicative processing of a claim, payment of a claim at the wrong Diagnostic Related Group (DRG) rate, a request from a provider, or for any reason an intermediary adjusts a claim payment. These adjustments are usually recovered through recoupment and the recovered amounts are included in the remittance advices to the providers. If the overpayment has not been recouped, the balance remains outstanding and is reported on the intermediary's financial records.

The CMS has determined that these types of debt are eligible for referral for cross servicing/Treasury Offset Program (TOP). The following outlines procedures for referral/collection/termination of collection action and write-off closed of these debts. Intermediaries shall use these procedures to:

- Address the current inventory of intermediary claims A/R.
- Demand and refer delinquent intermediary claims A/R as part of their on-going debt collection procedures.

To identify and address the current inventory of outstanding intermediary claims A/R and to identify, on an ongoing basis, claims A/R to be demanded or recommended for termination of collection action and write-off closed, intermediaries' shared system shall be able to separately identify the following:

- Claims A/R, of any amount, regardless of age, that cannot be validated.
- Claims A/R, for an individual provider, totaling less than \$25 for the aggregated principal balance, where no adjustment/recoupment has occurred in the past 60 days.
- Claims A/R for an individual provider, greater than 10 years old, regardless of amount.
- Claims A/R, for an individual provider, with an aggregate principal balance greater than or equal to \$25, which is less than 10 years old, and no adjustment/recoupment has occurred in the past 60 days.

After these separations are made, the following procedures shall be followed:

For Recommendation of Write-Off (Termination of Collection Action):

When recommending write-off (termination of collection action), intermediaries shall follow instructions as outlined in the overpayment section of this manual, which begins at Section 100, or contact their regional office (RO) for guidance.

- Claims A/R for an individual provider, totaling less than \$25 for the aggregated principal balance, where no recoupment has occurred in the past 60 days, should be recommended for termination of collection action and write-off closed. A listing should be forwarded to the RO which contains the following information:



- Provider number;
  - Provider name;
  - Amount of claims A/R being requested for termination of collection action and write-off closed;
  - Date of claims A/R;
  - Date of last activity; and
  - Reason for requesting/recommending termination of collection action and write-off closed.
- Claims A/R, of any amount, regardless of age that cannot be validated, should be recommended for termination of collection action and write-off closed. This could include claims A/R received as a result of a Medicare contractor transition where no remittance advices are available, and other claims A/R where no remittance advice is available to support the balances. The intermediary shall make a concerted effort to validate the claims A/R before selecting this option. A listing of this claims A/R shall be forwarded to the RO for approval. The list should contain the same information as above, with the reason for termination of collection action and write-off recommendation that provides reasonable evidence to substantiate that the claim is no longer available.
  - Claims A/R for an individual provider greater than 10 years old, regardless of amount, shall be recommended and submitted to the RO for termination of collection action and write-off closed.

Intermediaries shall submit, at least quarterly, recommendations for write-off and termination of collection action of outstanding claims A/R meeting the above criteria. Requests shall be submitted to the RO no later than 30 days after the end of each calendar quarter. ROs shall have 30 days after receipt of the request to respond, except for cases exceeding the RO's delegated authority. For those cases exceeding the RO authority, the RO shall forward the case to CO with the RO's recommendation, within 30 days of receipt of the contractor's request.

*For issuing an initial demand letter:*

*This instruction supercedes any other instructions for issuing demand letters for claims A/R, including those found in FMM Section 130. These instructions, however, do not apply to medical review and fraud overpayments. Claims A/R that are demanded shall age and accrue interest and the aging and interest accrual shall be reported in accordance with chapter 5, section 200.*

Claims A/R for an individual provider with an aggregate principal balance greater than or equal to \$25 and less than 10 years old, and where no recoupment has occurred in the past 60 days, shall be validated and intermediaries shall send an initial demand letter for the outstanding amount claim A/R balance. The demand letter shall have a determination date equal to the date of the demand letter. In accordance with the intermediary's established demand process, the provider shall have 15 days to respond to the demand letter. In addition, the demand letter shall contain the following:

- The letter shall explain the reason for the overpayment, provide the debtor with the opportunity to repay the debt, and explain that interest shall begin to accrue if the debt is not paid in full within 30 days. The letter shall provide the debtor with appeal rights and contain all provisions of a standard initial demand letter. The letter shall also contain language that explains how the overpayment was determined and that the claims A/R has been outstanding as an adjustment, with no recoupment activity in the last 60 days. Intermediaries shall include the date(s) of the remittance advice and original amount(s) of the claims A/R.
- If the initial demand letter is returned as undeliverable, the intermediary shall attempt to locate a valid address. If a valid address is found, or it is determined that there was a change of ownership, the intermediary shall send the demand letter to the valid address/owner.
- If a current address cannot be located, the intermediary shall send the Debt Collection Improvement Act of 1996 (DCIA) intent to refer letter (IRL), and follow established debt referral procedures.
- If the initial demand letter is not returned undeliverable, the intermediary shall follow established debt collection procedures similar to other accounts receivable overpayments as outlined in chapter 3, sections 20 and 40, with the exception that withhold does not stop for claims A/R for fifteen days from the initial demand letter. The claims A/R debt collection process shall include sending the DCIA IRL if the overpayment is not recouped. The DCIA IRL shall be sent no later than 120 days from the date of the initial demand letter.
- Each demanded claim A/R shall be considered a separate identifiable debt and shall not be aggregated with other demanded claim A/R.
- The contractors' shared system must be able to properly report these claims A/R in accordance with financial reporting requirements outlined in Pub. 100-6, Chapter 5, Sections 200 through 400.

Exception to above procedures for issuing the initial demand letter:

If the intermediary has knowledge that the letter to a debtor shall be returned undeliverable, based on prior attempts to contact the debtor, and where the intermediary cannot obtain a current address, the initial demand letter may be expanded to include the DCIA IRL language. The intermediary shall send the initial demand letter with the DCIA IRL language and follow established debt referral procedures. The date of the initial demand letter shall be the determination date for aging, interest accrual and DCIA referral purposes.

Claims A/R that are outstanding, but have not yet been demanded because they have not met the timeframe for issuing an initial demand letter or do not meet the dollar threshold for being demanded shall be considered in cost report settlements. Intermediaries shall review and include all outstanding undemanded claims A/R in the settlement process. Claims A/R that have been demanded, in accordance with these instructions, shall not be included in the cost report settlement process, as these are now considered as separate

receivables.

If the intermediary determines that the provider has filed bankruptcy, established procedures regarding bankruptcy in Chapter 3, Section 140 shall be followed, including administrative freezes on recoupment, exemption to DCIA, and issuance of letters regarding the overpayment. This instruction does not change any of the procedures to be followed for bankrupt providers.

### **70.15.2 - Financial Reporting for Intermediary Claims Accounts Receivable (A/R)**

***(Rev. 72, Issued: 07-29-05; Effective: 01-01-06; Implementation: 01-03-06)***

Intermediaries shall be able to identify and separate the claims A/R that have been demanded from those claims A/R that have not been demanded. The date of the initial demand letter shall become the new determination date for aging purposes and the financial reporting of the receivable in Line 2a. New Receivables on the H751, Status of Accounts Receivable, report. The date of the initial demand letter shall be the determination date for interest accrual, delinquency determination and referral to Treasury. The demanded claims A/R shall be reported as delinquent in Section B, Delinquent Receivables, if payment is not received within 30 days after the date of the initial demand letter. *These claims A/R shall age and the aging shall be reported in Section B, Delinquent Receivables. The demanded claims A/R shall be eligible for currently not collectible (CNC) reclassification request in accordance with CNC instructions as outlined in chapter 5.* The accrual of interest shall begin on the 31st day, and shall be charged from the date of the initial demand letter.

*The balance of all Claims A/R (demanded and not demanded), shall be recorded on CMS Form H750 on the line "Claims Accounts Receivable."*

*The balance of Claims A/R established during the fiscal year that have not been demanded shall continue to be reported on Form CMS-751, Line 2a, New Receivables. These receivables should not be aged. The outstanding balance of Claims A/R not demanded shall be reported in the Not Delinquent category of Section B, Form CMS-751. Claims A/R that have been demanded shall be reported in the appropriate aging category of Section B, Form CMS-751. These demanded Claims A/R shall accrue interest and age consistent with the intermediaries' other types of overpayments.*